

SCHEDULES

SCHEDULE 24

MACHINE GAMES DUTY

PART 1

IMPOSITION OF DUTY

Returns

- 18 (1) The Commissioners may make regulations requiring registrable persons to make returns to HMRC in respect of relevant machines.
- (2) Regulations under this paragraph may in particular make provision about—
- (a) liability to make a return,
 - (b) timing,
 - (c) form,
 - (d) content,
 - (e) method of making (including provision requiring returns to be made electronically),
 - (f) declarations,
 - (g) authentication, and
 - (h) when a return is to be treated as made.